

Exhibit M

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**Microsoft and PC Manufacturers Make It Easier for Customers to Get Ready
for Windows Vista**

Customers can prepare for the future with the help of new "Get Ready" Web site, Windows Vista Capable and Premium Ready PCs, and the Windows Vista Upgrade Advisor.

REDMOND, Wash. — May 18, 2006 — As they prepare for the arrival of Windows Vista™, customers shopping for new PCs or upgrading their hardware now have more comprehensive guidance to aid them in their decisions. Today, Microsoft Corp. announced the launch of the Windows Vista "Get Ready" Web site, the worldwide availability of Windows Vista Capable PCs, the upcoming availability of Premium Ready PCs and the availability of the Windows Vista Upgrade Advisor beta.

"Customers have many options and choices to make when it comes to buying a PC today. A wide range of form factors, price points and new technologies figure into their decisions," said Mike Sievert, corporate vice president of Windows® Product Management and Marketing at Microsoft. "With that in mind, Microsoft and OEMs are making it easier to prepare for the arrival of Windows Vista. Customers now have the information they need to get a great Windows XP-based PC today that will deliver rich Windows Vista experiences tomorrow."

The Best Place to Go to Get Ready

Microsoft today launched the Windows Vista "Get Ready" Web site. The new site, available at <http://www.windowsvista.com/getready>, provides a variety of information and tools customers can use to prepare for Windows Vista. Today, this includes information on Windows

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Vista Capable and Windows Vista Premium Ready PCs, details on how customers can use the Windows Vista Upgrade Advisor beta, and background on the different editions of Windows Vista. The site will be regularly updated with more information related to the forthcoming release of Windows Vista.

Windows Vista Capable PCs and Windows Vista Premium Ready PCs

Windows Vista is the first operating system that truly scales based on the hardware capabilities of the computer on which it is installed. All editions of Windows Vista will deliver innovations in core operating system experiences, including security, reliability and management of the PC, organizing, managing and finding information, and methods for connecting with people, places and devices at home, at work or on the go. Premium editions of Windows Vista — such as Windows Vista Home Premium, Windows Vista Business or Windows Vista Ultimate — will offer even more value by delivering premium features and advanced experiences.

To help customers make informed decisions when buying new PCs, Microsoft today announced the availability of Windows Vista Capable PCs and the forthcoming availability of Windows Vista Premium Ready PCs. Through the Windows Vista Capable program, Windows XP-based PCs that are powerful enough to run Windows Vista are now available from leading PC manufacturers worldwide, including Acer Inc., Dell Inc., Fujitsu Computer Systems Corporation, Gateway Inc., HP, Lenovo, NEC Corp., Sony Corp., Toshiba and more. The Windows Vista Capable logo is designed to assure customers that the PCs they buy today will be ready for an upgrade to Windows Vista and can run the core experiences of Windows Vista.

Microsoft also is working with PC manufactures to introduce Windows Vista Premium Ready PCs. Windows Vista Capable PCs can earn the Premium Ready designation by meeting or exceeding the requirements outlined below. A Premium Ready designation ensures that the PC

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will deliver even better Windows Vista experiences, including Windows Aero™, a new user experience designed to deliver a productive, high-performing desktop interface. Microsoft recommends that customers seeking the best experiences with Windows Vista ask for PCs that are Premium Ready or choose PCs that meet or exceed the Premium Ready requirements.

"Dell is focused on designing systems today that will enhance the effectiveness of the features of Microsoft® Windows Vista tomorrow," said John Medina, senior vice president of the Product Group at Dell. "We are working closely with Microsoft to ensure the best user experience on currently shipping performance desktops, workstations and notebooks, and customers can be confident that their high-performance Dell configuration can make the most of the next-generation capabilities of Microsoft Windows Vista."

"Gateway PCs are optimized to take advantage of the increased usability, reliability, security and functionality that will be available with Windows Vista," said Greg Memo, senior vice president of Products, Marketing and Web at Gateway. "The vast majority of our consumer and business PCs are already Windows Vista Capable and many are Premium Ready, ensuring that they will seamlessly run Windows Vista when it becomes available."

"Windows Vista will create a more dynamic computing environment for both corporate and small-business users, and customers need to know that they can buy a system today fully capable of running Windows Vista when it becomes available," said Philippe Davy, vice president of Strategic Alliances at Lenovo. "Lenovo is working closely with Microsoft to ensure that we deliver a powerful, innovative PC experience. Windows Vista Capable PCs and Premium Ready PCs from Lenovo will help provide customers that peace of mind."

To qualify as Capable or Premium Ready, PCs must meet or exceed the following requirements:

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	<u>Windows Vista Capable</u>	<u>Windows Vista Premium Ready</u>
Processor:	Modern processor (at least 800 MHz) ¹	1 GHz 32-bit (x86) or 64-bit (x64) ¹
System		
Memory:	512 MB	1 GB
GPU:	DirectX [®] 9 capable	Runs Windows Aero ²
	(Windows Display Driver Model (WDDM) support recommended)	
Graphics		
Memory:	--	128 MB
HDD:	--	40 GB
HDD Free		
Space:	--	15 GB
Optical Drive:	--	DVD-ROM drive ³
Audio:	--	Audio output capability
Internet:	--	Internet access capability

Some features available in specific premium editions of Windows Vista, such as the ability to watch and record live TV, may require additional hardware. More guidance on the requirements for these specific features is available at the "Get Ready" Web site.

Windows Vista Upgrade Advisor

In addition to Windows Vista Capable PCs and Premium Ready PCs, Microsoft today announced the availability of a beta version of the Windows Vista Upgrade Advisor. The Upgrade Advisor is a diagnostic software tool that will help customers choose the edition of Windows Vista that is right for them and determine if their current PCs are ready for an upgrade. The Upgrade Advisor beta also will assess if customers' devices will support the edition and features of Windows Vista that meets their needs. The Upgrade Advisor beta is available at the "Get Ready" Web site, and Microsoft plans to add additional functionality to the Upgrade Advisor before the general availability of Windows Vista.

Founded in 1975, Microsoft (Nasdaq "MSFT") is the worldwide leader in software, services and solutions that help people and businesses realize their full potential.

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¹ Processor speed is specified as the nominal operational processor frequency for the device. Some processors have power management that allows the processor to run at a lower rate to save power.

² Windows Aero requires the following:

- DirectX 9-class graphics processor that supports the following:
 - WDDM
 - Pixel Shader 2.0 in hardware
 - 32 bits per pixel
- Adequate graphics memory
 - 64 MB of graphics memory to support a single monitor less than 1,310,720 pixels
 - 128 MB of graphics memory to support a single monitor at resolutions from 1,310,720 to 2,304,000 pixels
 - 256 MB of graphics memory to support a single monitor at resolutions higher than 2,304,000 pixels
 - Meets graphics memory bandwidth requirements, as assessed by Windows Vista Upgrade Advisor running on Windows XP

³ A DVD-ROM can be external (not integral or built into the system)

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